

## Idaho Motor Carrier Application - IFTA only (IMC-2)

Mail to: Idaho State Tax Commission PO Box 36 Boise, Idaho 83722-0410  Phone: (208) 334-7806 (Boise Area) (800) 972-7660, ext. 7806	<table style="width:100%; border: none;"> <tr> <td style="border: 1px solid black; width: 15%; height: 20px;"></td> <td style="border: none; padding-left: 10px;">Amount Paid</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: none; padding-left: 10px;">Permit</td> </tr> </table> <div style="border: 1px solid black; width: 70px; height: 20px; float: right; margin-top: -20px;"></div> <div style="clear: both;"></div>		Amount Paid		Permit
	Amount Paid				
	Permit				
1. Legal business name (See instructions)					
2. Assumed business name (dba) (must match truck registration)					
3. Federal employer identification number (EIN)	3a. Social security number (SSN)				
4. US DOT Number					
5. Type of business entity <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company - Corporation <input type="checkbox"/> Nonprofit <input type="checkbox"/> Government <input type="checkbox"/> Fiduciary <input type="checkbox"/> Limited Liability Company - Partnership					
6. Type of license <input checked="" type="checkbox"/> IFTA (International Fuel Tax Agreement)					
7. Highest GVW					
8. Business Location	Street address    City    State    Zip code    Location telephone number (    )				
9. Business mailing address	Street address or PO Box    City    State    Zip code				
10. Mailing address for report forms	Street address or PO Box    City    State    Zip code    Telephone number (    )				
11. Contact person	Telephone number (    )    FAX telephone number (    )				
12. Answer all of the following questions					
In which jurisdiction is this fleet registered?					
In which month does your tax year end?					
When did trucking operations begin in Idaho?					
Do you have bulk storage? <input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, where?					
Did you previously have any fuels tax accounts in Idaho? <input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, list ALL licenses or account numbers.					
Was this an existing business? <input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, list previous business and owner's name.					
What is the primary nature of this business? (What product/service, i.e., logging, farming, common carrier, etc.)					
Have you ever been licensed in another IFTA jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, list these jurisdictions.					
If yes, is your IFTA license currently suspended or revoked in any jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>FEES - Idaho State Tax Commission</b>					
INTERNATIONAL FUEL TAX AGREEMENT LICENSE					
13. Number of qualified motor vehicles in this fleet .....					
14. Fee for new application ..... \$ 10.00					
15. Decal sets needed (2 decals per set - 1 set required per vehicle) ..... Decal sets at \$.60 per set ..... \$					
16. IFTA Fees (add lines 14 and 15) ..... \$					
17. List (a) owner, spouse, (b) partners, or (c) corporate officers. (Use additional sheet if necessary.)					
Name	Address of Residence				
Social Security Number					
CERTIFICATION: I certify that I am authorized as an owner, partner, corporate officer or representative to sign this document and that the statements made are correct to the best of my knowledge. I agree to comply with reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement. I further agree that Idaho may withhold any refunds due if I am delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the license in all member jurisdictions. I agree, under penalty of perjury, that the information given on the IFTA application is, to the best of my knowledge, true, accurate and complete.					
PRINT NAME:	Date				
Signature:	Title				

## Idaho Motor Carrier Application - IFTA only (IMC-2) INSTRUCTIONS

You must complete the Idaho Motor Carrier Application (IMC-2) if you:

- 1) are based in Idaho, and
- 2) operate a motor vehicle over 26,000 pounds gross vehicle weight (GVW), and
- 3) drive on Idaho highways and in at least one other IFTA jurisdiction.

1. List the legal name of the business. If the business is owned by an individual, the legal name is the owner's name.

2. List the assumed business name (dba), if it is different than the legal business name. (i.e., Joe Smith - dba Joe Smith Trucking.)

3. List your federal Employer Identification Number (EIN). If you have a motor vehicle with a gross vehicle weight of 55,000 lbs. or more, you must have an EIN. If you do not have an EIN and are not required to have one, leave this box blank.

3a. If you own the business as an individual, do not have employees, and do not have a highway motor vehicle with a gross vehicle weight of 55,000 lbs. or more, enter your Social Security Number (SSN).

4. If you have registered with the Federal Motor Carrier Safety Administration (FMCSA), enter the US DOT number that has been assigned to you. If you have questions about obtaining a US DOT number, contact the FMCSA at (208) 334-1842.

5. Mark the item that describes the type of business entity making application.

7. Enter the highest gross vehicle weight at which your trucks will operate.

8. List the business's physical location in Idaho and the telephone number at the physical location.

9. If you wish to have a separate mailing address for your business, list that here.

10. If you wish to have the report forms mailed to an address different than the one listed on line 11 (such as your reporting services or accountant's address), list that address and telephone number here.

11. List the name, telephone number, and fax number of the person we should contact if we have questions about this application.

12. Answer all of the questions in the boxes.

13-16. Fees - complete the fee calculation.

17. List the appropriate information:

If you marked sole proprietor on line 5, list the individual and the individual's spouse's name, address, and Social Security Number. If there are more than three officers, attach an extra page.

18. Mark the jurisdiction(s) in which you travel, in the section below.

**This section must be completed.**

☐ All Jurisdictions

☐ Alabama

☐ Alaska

☐ Arizona

☐ Arkansas

☐ California

☐ Colorado

☐ Connecticut

☐ Delaware

☐ D.C.

☐ Florida

☐ Georgia

☐ Idaho

☐ Illinois

☐ Indiana

☐ Iowa

☐ Kansas

☐ Kentucky

☐ Louisiana

☐ Maine

☐ Maryland

☐ Massachusetts

☐ Michigan

☐ Minnesota

☐ Mississippi

☐ Missouri

☐ Montana

☐ Nebraska

☐ Nevada

☐ New Hampshire

☐ New Jersey

☐ New Mexico

☐ New York

☐ North Carolina

☐ North Dakota

☐ Ohio

☐ Oklahoma

☐ Oregon

☐ Pennsylvania

☐ Rhode Island

☐ South Carolina

☐ South Dakota

☐ Tennessee

☐ Texas

☐ Utah

☐ Vermont

☐ Virginia

☐ Washington

☐ West Virginia

☐ Wisconsin

☐ Wyoming

### CANADIAN PROVINCES

☐ Alberta

☐ British Columbia

☐ Manitoba

☐ New Brunswick

☐ Newfoundland

☐ Nova Scotia

☐ Ontario

☐ Prince Edward Island

☐ Quebec

☐ Saskatchewan

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## Definitions

**BULK STORAGE** - Any fuel storage tank other than the fuel supply tanks of your motor vehicles or unlicensed equipment.

**DECALS** - You are required to have a decal on each side of the truck if you operate under IFTA. It is recommended that you have a spare set of decals in case a decal is accidentally destroyed.

**FLEET** - One or more qualified motor vehicles you will operate under this license.

**HIGHWAY MOTOR VEHICLE** - Any motor vehicle that is propelled by its own motor and is designed to carry a load over public highways.

**IFTA** - International Fuel Tax Agreement.

**IRP** - International Registration Plan

**JURISDICTION** - A state of the United States, the District of Columbia, or a province or territory of Canada.

**QUALIFIED MOTOR VEHICLE** - Motor vehicles with a gross vehicle weight over 26,000 lbs or having three or more axles. Recreational vehicles such as motor homes or pickups with campers are not qualified motor vehicles.